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Sundays, Three Months, \$0.25  
Weekly (One Year), \$1.00  
Weekly (Six Months), \$0.50  
Weekly (Three Months), \$0.25

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Tenth position, per line, \$0.01

## NECESSITY FOR TAX REFORM.

The time to agitate a reform in our methods of tax administration is undoubtedly just before the regular assessment of taxable property is made in anticipation of the general tax levy. But the fact that our system of taxation has become honey-combed with abuses that threaten to render it an instrument for unjustly burdening the poor to the exemption of the rich cannot be emphasized too often, nor can such emphasis be out of place at any time. The principle upon which our general property tax is grounded is open to numerous serious objections, though it also presents many commendable features and has by its apparent fairness secured an introduction into every state and territory in the union. But whether or not it is grounded upon the true principles of rational taxation, the general property tax has become so entrenched in the laws and constitutions of all our states that it is idle to expect its total abolition in the near future. It is with us to stay for the present, and the only course to be pursued is to attempt to remedy the abuses that now exist and to prevent the accumulation of other abuses.

The absurdity of our methods of taxation lies in the attempts of each locality to have its property assessed at a smaller relative figure than its neighbor and thus to escape a part of the state apportionment. If only one community did this the trick might prove successful, but when all do the same thing the outcome is simply confusion and inequality. This prime abuse is by no means confined to any particular state; it exists wherever the general property tax is levied and most flagrantly in the larger cities. In New York City the assessment returns show \$1,828,264,275, or about 40 per cent of what the market value of New York property is estimated. In Chicago the tax list foots up \$243,732,138, or less than 10 per cent of the actual estimated value. As a consequence of these ridiculous valuations the tax rate in New York was 18.5 mills and that in Chicago 74 mills. Omaha is not quite so well situated in this respect as New York nor so badly off as Chicago, and its tax rate ranges near the 40 mill point. In all of these instances the law calls for a valuation according to the selling price, but the law is ignored, negligently, if not willfully.

What is wanted is some means by which the intent and purpose of the law may be enforced. It is suggested that the boards of equalization be given powers to alter particular valuations on their own initiative, without waiting for complaints which citizens are so reluctant to file. Another suggestion is that whenever the owner publicly sets a bona fide price upon his property his own estimate of its value should be accepted as the basis of his assessment. Philadelphia recently acted upon this principle by raising the valuations that had been placed upon several squares which were offered to the government as a site for its new mint. For property assessed at \$25,000 the owner asked \$50,000 and the board of revision of taxes equalized the tax list by raising its taxable value to \$40,000. It applied the same rule to other properties that had been assessed all the way from 40 to 70 per cent of what the owners thought they were really worth and refused to modify its decision on appeal by the parties affected.

Such remedies would go far to do away with our assessment abuses, at least in so far as they relate to real property valuation. Were they supplemented by a complete separation of state and local revenue systems, as has been recommended in the reports of all the late tax commissions, the general property tax which is enjoined upon us by our state constitution might yet be administered with a rough approximation to equality and justice. The problem will soon be taken up by the legislature. An intelligent discussion of the many questions involved will, at all events, show the importance of having our tax laws revised by men who are able and willing to begin reform at the bottom.

## IMPORTANT POSTAL REFORM.

The bill which was passed by the house of representatives and reported to the senate just before the holiday recess, providing for abolishing the postal note and reducing the charge for money orders, is of interest and importance to everybody. By the first section of the measure the postal note is abolished, and the report of the joint commission of the two houses of congress, from which the bill was reported, says that the advisability of this is generally conceded. The postal note was intended, says the commission, to afford an opportunity to send an odd amount of change through the mails. It affords no security, and if lost no duplicate by law is allowed to be issued. It causes great inconvenience and annoyance to newspapers and large institutions that receive money through the mail, as, when the inclosure is not in the letter, correspondence is necessary, and the individual who sends the postal note is frequently not aware that in buying a postal note he has no security whatever.

The fee for a postal note is 3 cents up to and including amounts for which they can be issued, viz., \$4.99. The report of the commission states that for the fiscal year ending June 30, 1892, the average amount for which postal notes were issued was \$1.63, so it is evident that a large proportion of them were issued for amounts less than \$2.50. By the change proposed in money order fees a money order can be issued for an amount as great as \$2.50 for 3 cents, and it is the opinion of the joint commission that this would supply the facilities now afforded by the postal note. "Any one who desires to send money," says the report of the commission, "must be aware to whom he wishes to send it, and if it is sent to a party who is not convenient to a money order post-office he simply has to endorse the money order over to some one who is convenient to a money order post-office, or endorse it in blank and send it to some one who will collect it for him, who may fill in the name for proper identification and obtain the money on the order, or send it to the bank." The proposed act reduces the fee charged for money orders and brings them to the same basis as is now

charged by the various express companies, the reduction taking place in the fees charged for orders exceeding 15 cents. It is assumed that the reduction in the rates for the larger orders will give the government more business in those orders for the reason that the express companies have been obtaining that business, charging less fees than the government, while the government has been doing a larger business in the smaller orders, which must necessarily be done at a loss. No estimate is made of the probable increase of business under the new rates, there being really no basis upon which to make an estimate, but it is confidently believed that the increase will be very considerable when the reduced rates go into effect.

It appears that there has been no growth in the revenue from the money order business in the past ten years, and but little in the postal note business for the past five years, the logical conclusion of the joint commission being that there is evident necessity for a schedule that will produce an increase in the business of the larger orders and yield some profit to the government, while at the same time affording cheap facilities to the public for the transmission of money. The competition of the express companies deprives the government of a very large amount of money order business, and the question is, will not these companies continue to bid for this business by offering to do it at lower rates than those of the government? It is to be presumed they will, in which case the expected increase in the government's business from the reduced rates would probably not be realized. In any event, however, the public will be benefited. The measure will doubtless pass the senate very soon after the reassembling of congress next week.

## A REFUGE FOR OUTLAWS.

The open letter of Governor Fishback of Arkansas to President Cleveland, referring to the dangerous relation which the Indian territory occupies to adjacent states in furnishing a refuge for criminals and as a most convenient place for arranging criminal schemes, ought to receive the attention of the government and lead to some effort in congress to remedy this long-standing menace to the peace and welfare of widely-extended communities. The suspicion of the governor that a large percentage of the bank and train robberies between the Alleghenies and the Rocky mountains is organized and originates in the Indian territory is undoubtedly well founded, and he is entirely right in the view that the refuge which this sparsely settled rendezvous of outlaws affords to criminals is constant temptation to crime in all the country around. He makes the statement that during the last twelve months there have issued from the states of Arkansas, Kansas, Texas and Oklahoma territory sixty-one requisitions upon the Indian territory authorities for fugitives, and he expresses the belief that as many more are hiding among their comrades in crime in this asylum of criminals.

The demoralizing influence of the criminals who find refuge in the territory is showing itself upon the Indians, especially in inciting the young men to deeds of blood and theft. Governor Fishback says the records of the federal courts of Paris and Fort Smith reveal a startling story in this direction, yet they do not tell one-tenth of the whole story. The federal jail at Fort Smith is at all seasons nearly full of prisoners from the Indian territory, and the federal court holds sessions continuing through nearly every month of the year. The governor forcibly says: "This state of semi-chaos and the forces of governments which exist in this territory, rendering it a constant menace to the peace and order of all the states of the Mississippi valley, suggest the very serious question whether the time has not arrived for the federal government to assert its right of eminent domain over this part of the national domain, and to change its political relations with the United States." He thinks that not only the public good, but public safety as well as the highest interests of the Indian himself, demand the suggested change.